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6 **UNITED STATES DISTRICT COURT**
7 **DISTRICT OF NEVADA**
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9 TAMARA L. KIRKLAND,
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11 Plaintiff,

12 v.

13 INTERNAL REVENUE SERVICE,

14 Defendant.

15 Case No. 2:09-CV-00665-KJD-RJJ

16 **ORDER**

17 Currently before the Court is Plaintiff's Petition to Quash IRS Summons (#1). On September
18 1, 2010, Magistrate Judge Robert J. Johnston filed a Report and Recommendation (#4)
19 recommending that the Petition to Quash be denied with prejudice.
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21 The Court has considered the Motion, together with the entire record in this case, and affirms
22 and upholds the Magistrate Judge's Report and Recommendation in whole. Specifically, the Court
23 finds that the Magistrate Judge properly found that Plaintiff's Petition should be dismissed due to
24 Plaintiff's failure to appear at the hearing set for May 25, 2010. Additionally, the Magistrate Judge
25 properly found that Plaintiff failed to establish standing to institute these proceedings, or to file her
26 Petition within the 20-day time period set forth in 26 U.S.C. § 7609(b), among other things.

1 Moreover, the Magistrate Judge's Report and Recommendation informed Plaintiff that any
2 objection to said Report and Recommendation must be filed in writing with the Clerk of the Court
3 within fourteen days. To date, no objections have been filed to the Report and Recommendation.

4 **IT IS HEREBY ORDERED** that Plaintiff's Petition to Quash IRS Summons (#1) is
5 **DENIED**, with prejudice.

6 **IT IS FURTHER ORDERED** that the Magistrate Judge's Report and Recommendation (#4)
7 is affirmed and adopted in whole.

8 DATED this 27th day of October, 2010

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12 Kent J. Dawson
United States District Judge

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